ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT
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REVENUE DEPARTMENT
(Commercial Taxes-II)

NOTIFYING THE SERVICES ON WHICH E-COMMERCE OPERATOR IS LIABLE TO
PAY TAX

[G.O.Ms.No.257, Revenue (Commercial Taxes-II), 29th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator -

(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle falling under heading 9964 or 9973;

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes falling under heading 9963, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Andhra Pradesh Goods and Services Tax Act.

Explanation.- For the purposes of this notification,-

(a) Reference to "Heading", wherever it occurs, unless the context otherwise requires, shall mean "Heading" in the scheme of classification of services.

(b) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two- way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(c)   "maxicab", "motorcab" and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (Act No. 59 of 1988).

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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